

*Virginia H. Atherton*

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January 17, 2010

✓ Clerk of the U.S. Bankruptcy Court  
Southern District of New York  
One Bowling Green  
New York, N.Y., 10004

Irving H. Picard, Trustee  
c/o Baker & Hostetler  
45 Rockefeller Plaza  
New York, N.Y. 10111

Re: *Bernard Madoff Bankruptcy Case #08-1789 (BRL)*  
*Account # 1ZA414 Atherton Family Trust*  
*Claim #001334*

Gentlemen:

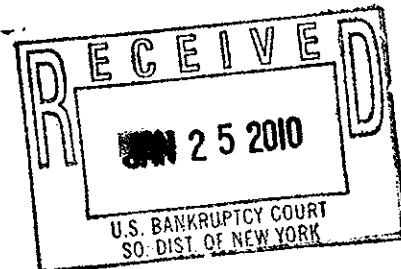
*Per my letter of November 3, 2009, (a copy of which is enclosed) appealing your decision and requesting a telephone hearing, could you advise at this time when I may expect to receive a hearing date.*

*Thank you for your response to this letter.*

Sincerely,

*Virginia H. Atherton*

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November 3, 2009

Clerk of the U.S. Bankruptcy Court  
Southern District of New York  
One Bowling Green  
New York, N.Y., 10004

Irving H. Picard, Trustee  
c/o Baker & Hostetler  
45 Rockefeller Plaza  
New York, N.Y. 10111

Re: Bernard Madoff Bankruptcy Case #08-1789 (BRL)  
Account #1ZA414 Atherton Family Trust  
Claim #001334

Gentlemen:

Receipt is acknowledged of Notice of Trustee's Determination of Claim re the above bankruptcy case. This letter is my written opposition to the decision. It is my request to have a telephone hearing before Bankruptcy Judge Burton R. Lifland for the following reason.

As notified in my letter to Irving H. Picard dated May 12, 2009, together with backup documentation, within the above account there was a sub-account in which monies were deposited in the total amount of \$100,000 during the years 1995 and 1996 by my niece, Cynthia Valentine, and her husband, Leonard Valentine. These monies were meant to be a retirement savings vehicle for them. Copies of all documentation is also included herein including IRS forms given to the Valentines each year commencing in 1995.

I have withdrawn monies from my account and written checks to the Valentines (copies enclosed showing endorsement and clearance) in the total amount of \$60,000, as follows:

Check #9609 dated October 25, 1996 to Leonard Valentine	\$7500.00
Check #9608 dated October 25, 1996 to Cynthia A. Valentine	\$7500.00
Check #9693 dated January 21, 2007 to C or L Valentine	12000.00
Check #9315 dated April 10, 2007 to L or C Valentine	13000.00
Check #9739 dated January 18, 2008 to L or C Valentine	6000.00
Check #9740 dated January 18, 2008 to L or C Valentine	6000.00
Check #9741 dated January 18, 2008 to C or L Valentine	<u>8000.00</u>
	\$60,000.00

As set forth in your Notice of Determination, in the matter of the sub-account for the Valentines within Account No 1ZA414, there is a 'net equity' of \$40,000. I am requesting that the \$40,000 balance of their 'net equity' be returned.

Thank you for your consideration in this matter. Please contact me should any additional information be needed or if you have a question.

Respectfully submitted,

Virginia H. Atherton

Enclosures

Sent Certified Mail  
Return Receipt Requested